

TAXABLE AFTER FINAL PROOF

There has been a great deal of confusion and misunderstanding in regard to whether or not homesteads are subject to taxation after final proof and before the government issues patent to the land.

W. J. Henry is in exactly this position. He has made final proof, but has no patent to his land. He wrote Attorney General Clancy in regard to the matter, and received the following reply:

April 19, 1912.

"Mr. W. J. Henry,
Estancia, N. M.

Dear Sir:

I have just received your letter of the 18th instant. As the law now stands I fear that your land is subject to taxation, although you have not yet received your patent. I have thought this is wrong, but I can only tell you what the existing law is, and I will enclose herewith copy of an opinion which I was compelled reluctantly to give in 1910 on this subject so that you may fully understand it.

I have prepared and had introduced in the legislature a bill on the subject of taxation in which I have included a provision that land in the condition of yours shall not be assessed until the patent is finally issued.

Frank W. Clancy,
Attorney General."

The essential points of the decision referred to are as follows:

Mr. Anderson asked this office whether lands could be assessed prior to the issuance of patent by the United States and was answered very briefly that they ought not to be assessed. The matter had been earlier presented and I felt, as a practical question, and as a matter of justice to entrymen under the public land laws, that they ought not to be assessed until patent issues for the reason that with the methods prevailing in the land department of the federal government a settler on the public domain, even after he has made his final proof and become entitled to a patent, can not if necessity or desire should impel him to sell land, get anything like an adequate price until he has his patent. The value of the land in his hands is very much less prior to patent than it is after, although, as you are well aware, the federal courts have held that when the settler has done everything incumbent upon him to perfect his title to a patent, he has such title that can sell and convey the land without waiting for a patent.

Of course, Mr. Anderson's question as he asked it might relate to lands before and after the making of final proof. As to the first class of lands, I am quite sure that there is no decision in any court that

they are taxable.

As to the other class of cases where everything has been done to perfect the settler's right to a patent the authorities are that the land is subject to taxation, although the naked legal title has not passed from the United States by patent.

Aviso a los Interesados en la Merced de Tajique.

Los Fido-comisarios de la Merced de Tajique dan por este aviso a todos los interesados en dicha merced, de comparecer ante este cuerpo para ser reconocidos como herederos en la misma.

ROMAN MONTOYA, Presidente.
MAXIMILIANO MONTOYA,
Secretario.

DIED

Dora Garcia, the infant daughter of Mr. and Mrs. Pedro Garcia of Chilili. The little one had been suffering from whooping cough and was taken to the physician at Manzano, dying on the road home on April 11.

LOCAL ITEMS

Monday

J. P. Porter went to Santa Fe, Sunday, presumably to look after his political fences.

Roman Montoya, president of the Board of Trustees of the Tajique grant, is here today on business.

Mr. and Mrs. G. C. Travis entertained Mr. and Mrs. G. H. Van Stone and children at dinner yesterday afternoon.

S. Spore came in Sunday, accompanied by N. W. McDowell and W. E. Scott of Ponca City, Oklahoma. They are out today looking over the valley.

Rev. Father Hartman was a northbound passenger today, enroute to Santa Fe. Tomorrow morning is the regular time for him to say mass here, but another date will be announced instead.

A Mr. Maize, from eastern Texas was here Friday and Saturday and entered into a deal for a farm near Estancia. He returned to Texas Sunday.

For Sale.—A few of the famous Kulp 242 egg strain R. C. Brown Leghorn roosters—1911 hatch. \$2.90 value at \$1.75. Bilsing.

Tuesday

Leap year ball at Goodin's Hall, Saturday night.

Joe Watson returned this noon from a visit with home folks at Adairville, Kentucky.

M. L. Morgan, representing the J. A. Dick Company of El Paso, was in Estancia today, interviewing our merchants.

J. D. Childers and family departed this morning for Gallup, going by wagon. Mr. Childers expects to work at his trade of painting and paper hanging there.

Cy Ellis has gone to Gallup, where he expects to work for awhile.

J. T. Kelly, real estate broker of Willard came up this noon to look after business

here.

Traveling representative Torbert of the John Storm Cigar Company was booking orders in Estancia today.

A number of sheep herders passed through town yesterday on their way to the Salazar and Luera ranches near Blanca.

The Ladies' Aid Society will meet at Mrs. James Porters Wednesday afternoon. All members and all interested in the Ladies' Aid are invited to attend.

Peter Roelscher, who has been working on a ranch near Santa Fe, came down yesterday and will put in a crop on his homestead west of McIntosh.

Mr. and Mrs. Antonio Salazar attended the big dance which was given at Salas Hall in Willard last night. They returned in Peterson's auto this morning. They report a nice dance and a large attendance.

The Hughes Mercantile Company has received the Babcock Cream Tester, shipped them by the Sunshine Creamery at Albuquerque, and will hereafter test the cream of the farmers who desire to ship to the Albuquerque institution. Heretofore the cream was sampled and small bottles sent to Albuquerque for testing, but this proved so unsatisfactory to the farmers that arrangements have been made to test the cream here. In this manner the farmers will know at the time of making shipment just what each shipment will net them, which is a much more satisfactory way. In doing this the Hughes people are merely favoring the farmers, having no financial interest in the business.

PAPEL DE ENTAPIZAR
Recibido ahorita en la tienda
de Estancia Lumber Co.

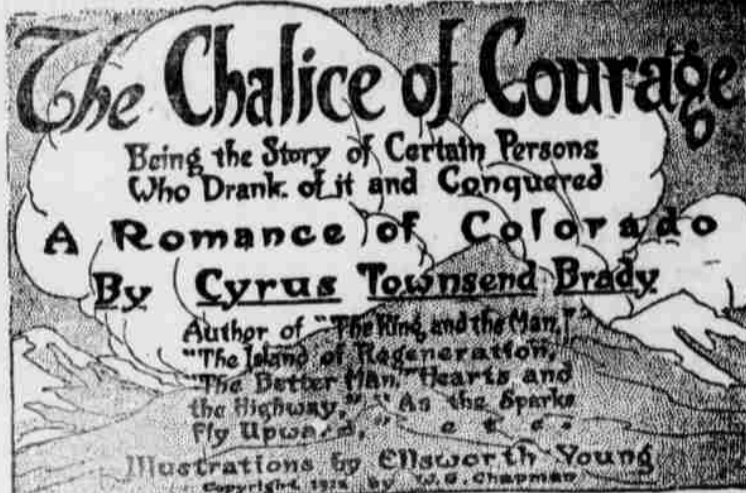
WILLARD

Continued from 1st page

Jack Hurst and wife of Progresso, were in town, Monday, trading.

John Shubert and Miss Dow were married Monday morning at 9 o'clock at the Catholic church by Father Hartman. After the ceremony the contracting parties and guests went to Saturnino Luera's town residence where they had an all day feast. Monday night there was a dance at Salas hall in their honor. They danced until three o'clock a. m., then a supper was served and at 5 o'clock a. m. the bride and groom left for Pedro Schubert's, accompanied by Mrs. Luera's family. Young Shubert is a brother of Mrs. Saturnino Luera's.

The April issue of the Locomotive Firemen and Engineer's Magazine, published at Indianapolis, Indiana, having a circulation of 80,000, contains an extensive writeup on Albuquerque and New Mexico together with photographs. The Brotherhood of Locomotive Firemen will hold their Annual Union Meeting in Albuquerque during the month of May, and those who are in charge of the arrangements are making every effort to procure a very large attendance from all over the United States. This will mean a big advertisement for New Mexico.



At first the disparity between their situations, not so much upon account of family or of property—the treasures of the mountains, hidden since creation he had discovered and let lie—but because of the youth and position of the woman compared to his own maturer years, his desperate experience, and his social withdrawal had reinforced his determination to live and love without a sign. But he had long since got beyond this. Had he been free he would have taken her like a viking of old, if he had to pluck her from amid a thousand swords and carry her to a beggar's hut which love would have turned to a palace. And she would have come with him on the same conditions.

He did not know that. Women have learned through centuries of weakness that fine art of concealment which man has never mastered. She never let him see what she thought of him. Yet he was not without suspicion; if that suspicion grew to certainty, would he control himself then?

At first he had sought to keep out of her way, but she had compelled him to come in. The room that was kitchen and bed room and store room for him was cheerless and somewhat cold. Save at night or when he was busy with other tasks outside they lived together in the great room. It was always warm, it was always bright, it was always cheerful, there.

The little piles of manuscript she had noted were books that he had written. He made no effort to conceal such things from her. He talked frankly enough about his life in the hills, indeed there was no possibility of avoiding the discussion of such topics. On but two subjects was he inexorably silent. One was the present state of his affections and the other was the why and wherefore of his lonely life. She knew beyond peradventure that he loved her, but she had no faint suspicion even as to the reason why he had become a recluse! He had never given her the slightest clew to his past save that admission that he had known Kirkby which was in itself nothing definitive and which she never connected with that package of letters which she still kept with her.

The man's mind was too active and fertile to be satisfied with manual labor alone, the books that he had written were scientific treatises in the main. One was a learned discussion of the fauna and flora of the mountains. Another was an exhaustive account of the mineral resources and geological formations of the range. He had only to allow a whisper, a suspicion of his discovery of gold and silver in the mountains to escape him, and the canons and crests alike would be filled with eager prospectors. Still a third work was a scientific analysis of the water powers in the canons.

He had willingly allowed her to read them all. Much of them she found technical and, aside from the fact that he had written them, uninteresting. But there was one book remaining in which he simply discussed the mountains in the various seasons of the year; when the snows covered them, when the grass and the moss came again, when the flowers bloomed, when autumn touched the trees. There was the soul of the man, poetry expressed in prose, manly but none the less poetry for that. This book pored over, she questioned him about it; they discussed it as they discussed Keats and the other poets.

Those were happy evenings. She on one side of the fire sewing, her finger wound with cloth to hold his giant thimble, fashioning for herself some winter garments out of a gay colored, red, white and black ancient and exquisitely woven Navajo blanket, soft and pliable almost as an old-fashioned piece of satin—priceless if she had but known it—which he put at her disposal. While on the other side of the same homely blaze he made for her out of the skins of some of the animals that he had killed, a shapeless foot covering, half moccasins and wholly leggins, which she could wear over her shoes in her short excursions around the plateau and which would keep her feet warm

and comfortable.

By her permission he smoked as he worked, enjoying the hour, putting aside the past and the future and for a few moments blissfully content. Sometimes he laid aside his pipe and whatever work he was engaged upon and read to her from some immortal noble number. Sometimes the entertainment fell to her and she sang to him in her glorious contralto voice music that made him sad. Once he could stand it no longer. At the end of a burst of song which filled the little room—he had risen to his feet while she sang, compelled to the erect position by the magnificent melody—as the last notes died away and she smiled at him triumphant and expectant of his praise and his approval, he hurled himself out of the room and into the night, wrestling for hours with the storm which after all was but a trifle to that which raged in his bosom. While she, left alone and deserted, quailed within the silent room till she heard him come back.

Often and often when she slept quietly on one side the thin partition, he lay awake on the other, and sometimes his passion drove him forth to cool the fever, the fire in his soul in the icy, wintry air. The struggle within him preyed upon him, the keen loving eye of the woman searched his face, scrutinized him, looked into his heart, saw what was there.

She determined to end it, deciding that he must confess his affections. She had no premonition of the truth and no consideration of any evil consequences held her back. She could give free range to her love and her devotion. She had the ordering of their lives and she had the power to end the situation growing more and more impossible. She fancied the matter easily terminable. She thought she had only to let him see her heart in such ways as a maiden may, to bring joy to his own to make him speak. She did not dream of the reality.

One night, therefore, a month or more after she had come, she resolved to end the uncertainty. She believed the earliest and the quickest way would be to get him to tell her why he was there. She naturally surmised that the woman of the picture, which she had never seen since the first day of her arrival, was in some measure the cause of it; and the only pain she had in the situation was the keen jealousy that would obtrude itself at the thought of that woman. She remembered everything that he had said to her, and she recalled that he had once made the remark that he would treat her as he would have his wife treated if he had one, therefore whoever and whatever the picture of this woman was, she was not his wife. She might have been some one he had loved, but who had not loved him. She might have died. She was jealous of her, but she did not fear her.

After a long and painful effort the woman had completed the winter suit she had made for herself. He had advised her and had helped her. It was a belted tunic that fell to her knees; the red and black stripes ran around it, edged the broad collar, cuffed the warm sleeves and marked the graceful waist line. It was excessively becoming to her. He had been down into the valley, or the pocket, for a final inspection of the burros before the night, which promised to be severe, fell, and she had taken advantage of the opportunity to put it on.

She knew that she was beautiful; her determination to make this evening count had brought an unusual color to her cheeks, an unwonted sparkle to her eye. She stood up as she heard him enter the other room, she was standing erect as he came through the door and faced her. He had only seen her in the now somewhat shabby blue of her ordinary camp dress before, and her beauty fairly smote him in his face. He stood before her, wrapped in his fur great coat, snow and ice clinging to it, entranced. The woman smiled at the effect she produced.

To be continued